

## ABSTRACT OF THE DISCLOSURE

The surface of an insulating film made of silicon-containing insulating material is covered with a mask pattern. The insulating film is dry-etched by using the mask pattern as a mask and etching gas which contains

5  $C_4F_8$  gas and  $C_xF_y$  gas (wherein  $x$  and  $y$  are an integer and satisfy  $x \geq 5$  and  $y \leq (2x - 1)$ ). In the dry-etching process, a sufficient etching selection ratio can be obtained between a layer to be etched and an underlying etching stopper film.

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